S
351.725
A3msc
1982

Montana State Library
3 0864 1004 7516 2

STATE DOCUMENTS COLLECTION
MAR 26 1983
MONTANA STATE LIBRARY
1515 E. 6th AVE.
HELENA, MONTANA 59620

MONTANA STATE LIBRARY
1515 E. 6th AVE.
HELENA, MONTANA 59620

MONTANA

PLEASE RETURN

STATE-WIDE COST ALLOCATION PLAN

FISCAL YEAR

ENDING JUNE 30.1982

MONTANA STATE LIBRARY
1515 E. 6th AVE.
HELENA, MONTANA 59620

OFFICE OF THE GOVERNOR

STATE OF MONTANA

BUDGET AND PROGRAM PLANNING

THOMAS L. JUDGE, GOVERNOR

STATE CAPITOL, HELENA, MT 59601

GEORGE L. BOUSLIMAN, DIRECTOR

Richard L. O'Brien
Assistant Regional Director for
Management and Finance
Department of Health, Education
and Welfare
Federal Office Building
1961 Stout Street
Denver, Colorado 80202

Dear Mr. O'Brien:

Submitted herewith is the Cost Allocation Plan for the State of Montana for the fiscal year ending June 30, 1982 in accordance with the provisions of GSA Federal Management Circular FMC 74-4.

Respectfully submitted,

George L. Bousliman

George L. Bousliman
Director

CERTIFICATION BY STATE BUDGET OFFICER OR OTHER RESPONSIBLE
STATE OFFICIAL - STATEWIDE COST ALLOCATION PLAN

I hereby certify that the information contained in the Montana Statewide Cost Allocation plan for the fiscal year ending June 30, 1982, is correct and that the State of Montana has authorized me, as its representative, to file this plan. I further certify that a consistent approach has been followed in treating a given type of cost as direct or indirect, and that in no case have costs charged as direct to federal programs been included in the indirect costs reflected in the plan which I have submitted.

George I. Bousliman

George I. Bousliman, Director
Office of Budget and Program Planning

12/17/80

Date

MONTANA COST ALLOCATION PLAN

TABLE OF CONTENTS

Page

Organization of the Executive Branch 3

State Centralized Services - Indirect Costs

Department of Administration
- Accounting Division 4
- Records Management Program 6
- Insurance - Fire and Casualty 8
- Insurance - Compliance Liability 10
- Consulting Services Bureau 12
- Personnel Division 14
- Purchasing Division 16
- Treasury Division 18

State Auditor 20

Office of Budget and Program Planning
- Budget and Program Planning 22
- State Clearinghouse 24

Commissioner of Higher Education - Research 26

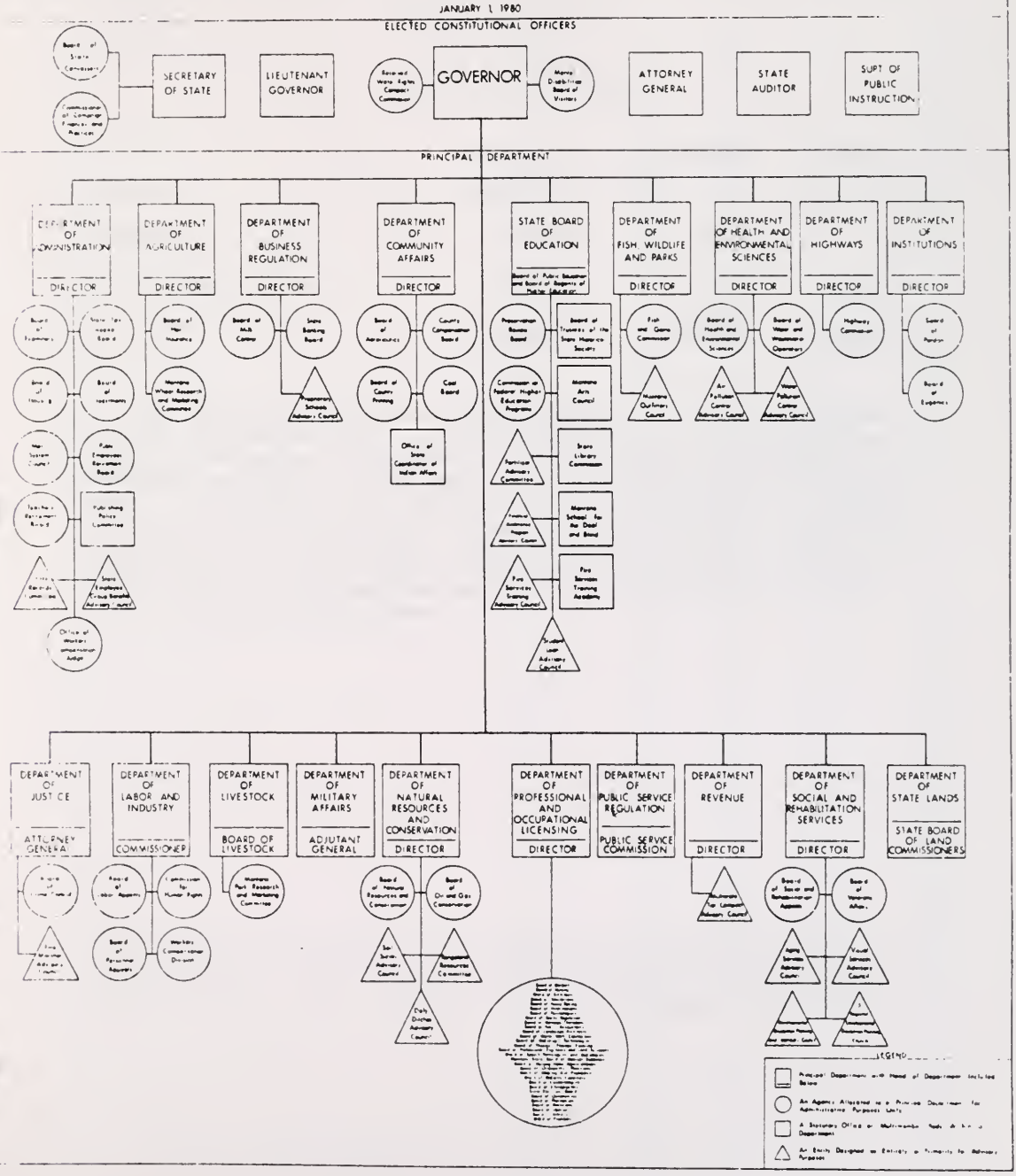
Summary Table

Montana Cost Allocation Plan 28
University Summary - Non-Research 31

Appendix

State Centralized Services Billed Directly 33
2% Building Use Allowance - Capitol Complex 39

STATE OF MONTANA
ORGANIZATION OF THE EXECUTIVE BRANCH


JANUARY 1, 1980
ELECTED CONSTITUTIONAL OFFICERS
Board of State Canvassers
Commissioner of Campaign Practices and Political Practices
SECRETARY OF STATE
LIEUTENANT GOVERNOR
Board of Pardons and Parole
Women's Rights Commission
GOVERNOR
Montana Disabilities Board of Visitors
ATTORNEY GENERAL
STATE AUDITOR
SUPT. OF PUBLIC INSTRUCTION
PRINCIPAL DEPARTMENT
DEPARTMENT OF ADMINISTRATION
DIRECTOR
Board of Examiners
State Tax Appeal Board
Board of Investments
Public Employees Retirement Board
Teachers Retirement Board
Public Employees Collective Bargaining Board
Public Employees Craft Bargaining Advisory Council
Office of Workers' Compensation Judge
DEPARTMENT OF AGRICULTURE
DIRECTOR
Board of Horticulture
Montana Wheat Research and Marketing Committee
DEPARTMENT OF BUSINESS REGULATION
DIRECTOR
Board of Milk Control
State Banking Board
Professional Schools Advisory Council
DEPARTMENT OF COMMUNITY AFFAIRS
DIRECTOR
Board of Aeronautics
Board of County Printing
Coal Board
Office of State Coordinator of Indian Affairs
STATE BOARD OF EDUCATION
Board of Public Education and Board of Regents of Higher Education
Professional Review Board
Commissioner of Federal Higher Education Programs
Montana Arts Council
Montana School for the Deaf and Blind
Fire Service Training Academy
Student Loan Advisory Council
DEPARTMENT OF FISH, WILDLIFE AND PARKS
DIRECTOR
Fish and Game Commission
Montana Outfitters Council
DEPARTMENT OF HEALTH AND ENVIRONMENTAL SCIENCES
DIRECTOR
Board of Health and Environmental Sciences
Air Pollution Control Advisory Council
Board of Water and Wastewater Operators
Water Pollution Control Advisory Council
DEPARTMENT OF HIGHWAYS
DIRECTOR
Highway Commission
DEPARTMENT OF INSTITUTIONS
DIRECTOR
Board of Pardons
Board of Eugenics
DEPARTMENT OF JUSTICE
ATTORNEY GENERAL
Board of Crime Control
Fire Marshal Advisory Council
DEPARTMENT OF LABOR AND INDUSTRY
COMMISSIONER
Board of Labor Appeals
Commission for Human Rights
Board of Personnel Appeals
Workers' Compensation Division
DEPARTMENT OF LIVESTOCK
BOARD OF LIVESTOCK
Montana Port Research and Marketing Committee
DEPARTMENT OF MILITARY AFFAIRS
ADJUTANT GENERAL
DEPARTMENT OF NATURAL RESOURCES AND CONSERVATION
DIRECTOR
Board of Natural Resources and Conservation
Board of Oil and Gas Conservation
Soil Service Advisory Council
Reclamation Research Committee
Coal Mine Advisory Council
DEPARTMENT OF PROFESSIONAL AND OCCUPATIONAL LICENSING
DIRECTOR
Boards of Examiners and Commissioners Appointed by the Governor
DEPARTMENT OF PUBLIC SERVICE REGULATION
PUBLIC SERVICE COMMISSION
DEPARTMENT OF REVENUE
DIRECTOR
Multinational Tax Commission Advisory Council
DEPARTMENT OF SOCIAL AND REHABILITATION SERVICES
DIRECTOR
Board of Social and Rehabilitation Appeals
Board of Veterans Affairs
Aging Services Advisory Council
Visual Services Advisory Council
Developmental Disabilities Planning and Advisory Council
Montana Council on Children, Youth and Families
DEPARTMENT OF STATE LANDS
STATE BOARD OF LAND COMMISSIONERS
LEGEND
Principal Department with Head of Department Indicated Below
An Agency Attached as a Principal Department for Administrative Purposes Only
A Statutory Office or Multi-member Body of a Department
An Entity Designated as Entirely or Primarily for Advisory Purposes

DEPARTMENT OF ADMINISTRATION

ACCOUNTING DIVISION

COST ALLOCATION
Actual Fiscal Year 1980

	Total Cost	Not Allowable	Allowable
Operational	$859,659	$ 0	$859,659
Equipment	6,393	6,393	0
Central Administration[1]	12,556	0	12,556
Total	$878,608	$ 6,393	$872,215

The Accounting Division maintains, operates, and provides enhancements to the computer-driven Statewide Budgeting and Accounting System. SBAS is an accounting system used by all state agencies (including the University System) to satisfy their accounting and budgetary tracking needs. In addition to monitoring the system, technical and financial assistance is provided to the user agencies in the form of training and a review of documents processed. SBAS outputs daily control reports and monthly financial reports which are promptly distributed to the users. From the year's data accumulated by SBAS, the State's Annual Financial Report is prepared and published.

[1]The Central Administration Program provides supervision and coordination of the various activities of the Department of Administration. The operating cost of this program has been prorated to the Department's programs based on the cost of operations of each program.

ACCOUNTING DIVISION

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION TRANSACTIONS	AMOUNT	ROLL FORWARD ACTUAL FY 78	ADJUSTMENT	FIXED PER AGREEMENT FY 82
LEGISLATIVE BRANCH					
Legislative Auditor	2,241	$ 769	$ 431	$ 338	$ 1,107
Legislative Fiscal Analyst	1,131	388	222	166	554
Legislative Council	5,010	1,720	1,225	495	2,215
Senate	109	37	23	14	51
House	126	43	38	5	48
Environmental Quality Council	586	201	175	26	227
Consumer Counsel	734	252	181	71	323
JUDICIAL BRANCH, Judiciary	7,879	2,704	2,160	544	3,248
ELECTED OFFICIALS					
Governor's Office	8,677	2,978	2,967	11	2,989
Secretary of State	3,795	1,303	456	847	2,150
Commissioner of Campaign Finances	389	134	98	36	170
State Auditor	11,100	3,810	17,194	(13,384)	(9,574)
Superintendent of Public Instruction	64,583	22,166	16,314	5,852	28,018
JUSTICE, Department of					
Crime Control Commission	11,775	4,041	2,152	1,889	5,930
Department of Justice	42,004	14,416	7,543	6,873	21,289
PUBLIC SERVICE REGULATION, Department of	2,539	871	664	207	1,078
EDUCATION					
Board of Public Education	1,749	600	337	263	863
Commissioner of Higher Education	2,579	885	645	240	1,125
University of Montana	566,873	194,560	165,442	29,118	223,678
Montana State University	337,669	115,892	59,178	56,714	172,606
Montana Tech	27,601	9,473	5,957	3,516	12,989
Eastern Montana College	104,373	35,822	24,314	11,508	47,330
Northern Montana College	32,275	11,077	8,292	2,785	13,862
Western Montana College	14,475	4,968	2,788	2,180	7,148
Agricultural Experiment Station	38,336	13,158	5,746	7,412	20,570
Cooperative Extension Service	21,692	7,445	2,186	5,259	12,704
Forestry Conservation Exper Station	1,067	366	0	366	732
School for the Deaf and Blind	5,830	2,001	1,152	849	2,850
Montana Arts Council	4,532	1,555	481	1,074	2,629
State Library	3,618	1,242	912	330	1,572
Advisory Council for Vocational Education	1,075	369	200	169	538
Historical Society	12,002	4,119	2,215	1,904	6,023
Board of Regents of Higher Education	270	92	54	38	130
FISH, WILDLIFE, AND PARKS, Department of	153,225	52,589	47,906	4,683	57,272
HEALTH AND ENVIRONMENTAL SCIENCES, Department of	102,219	35,083	15,044	20,039	55,122
HIGHWAYS, Department of	109,095	37,443	25,802	11,641	49,084
STATE LANDS, Department of	11,773	4,040	2,505	1,535	5,575
LIVESTOCK, Department of	26,633	9,141	6,155	2,986	12,127
NATURAL RESOURCES AND CONSERVATION, Department of	43,875	15,059	8,744	6,315	21,374
REVENUE, Department of	162,093	55,633	40,652	14,981	70,614
ADMINISTRATION, Department of	68,532	23,521	21,003	2,518	26,039
AGRICULTURE, Department of	22,140	7,599	3,248	4,351	11,950
BUSINESS REGULATION, Department of	7,565	2,596	1,870	726	3,322
INSTITUTIONS, Department of					
Central Office	33,066	11,349	9,723	1,626	12,975
Boulder River School & Hospital	24,332	8,351	6,506	1,845	10,196
Children's Center	63	22	118	(96)	(74)
Center for the Aged	6,357	2,182	1,162	1,020	3,202
Eastmont Training Center	4,553	1,563	1,029	534	2,097
Galen State Hospital	13,088	4,492	3,208	1,284	5,776
Mountain View School	4,175	1,433	1,263	170	1,603
Pine Hills School	7,819	2,684	1,888	796	3,480
Montana State Prison	24,122	8,279	5,234	3,045	11,324
Swan River Youth Forest Camp	3,201	1,099	660	439	1,538
Veterans' Home	4,971	1,706	770	936	2,642
Warm Springs State Hospital	22,719	7,798	8,290	(492)	7,306
Board of Pardons	637	219	0	219	438
COMMUNITY AFFAIRS, Department of	33,552	11,516	5,208	6,308	17,824
LABOR AND INDUSTRY, Department of					
Labor Standards Division	11,914	4,089	2,923	1,166	5,255
Employment Security Division	11,927	4,094	2,482	1,612	5,706
Workers' Compensation Division	21,979	7,544	5,246	2,298	9,842
MILITARY AFFAIRS, Department of					
Adjutant General	3,825	1,313	941	372	1,685
Disaster and Emergency Services	3,344	1,148	677	471	1,619
PROFESSIONAL & OCCUPATIONAL LICENSING, Dept. of	18,456	6,334	4,431	1,903	8,237
SOCIAL & REHABILITATION SERVICES, Department of	241,360	82,839	62,389	20,450	103,289
TOTAL	2,541,304	$872,215	$628,819	$243,396	$1,115,611

RECORDS MANAGEMENT PROGRAM

COST ALLOCATION
Actual Fiscal Year 1980

	Total Cost	Not Allowable	Allowable
Operational	$162,009	$146,251	$ 15,758
Central Administration	2,283	2,055	228
Total	$164,292	$148,306	$ 15,986

The Records Management Program exists to implement the provisions of the "State Public Records Management Act" by providing centralized microfilming, storage, analysis, and retention scheduling of records of Executive Branch agencies of the State of Montana. Additionally, this program monitors filing and microfilm equipment acquisitions by state agencies and provides information on all facets of records management. The program is funded with a state General Fund appropriation and monies received from direct billings. This section allocates the General Fund costs; Part II provides for the direct billings.

Costs are allocated on the basis of dollars of service provided.

MONTANA COST ALLOCATION PLAN

RECORDS MANAGEMENT PROGRAM

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION DOLLARS OF SERVICE PROVIDED	AMOUNT	ROLL FORWARD ACTUAL FY 78	ADJUSTMENT	FIXED PER AGREEMENT FY 82
LEGISLATIVE BRANCH					
Legislative Auditor	$ 74	$ 8	$ 2	$ 6	$ 14
Legislative Fiscal Analyst	142	15	22	(7)	8
Legislative Council	214	23	38	(15)	8
JUDICIAL BRANCH, Judiciary	49,996	5,399	7,786	(2,387)	3,012
ELECTED OFFICIALS					
Governor's Office	53	6	9	(3)	3
Secretary of State	93	10	12	(2)	8
State Auditor	3,071	332	1,600	(1,268)	(936)
Superintendent of Public Instruction	325	35	1,093	(1,058)	(1,023)
JUSTICE, Department of					
Crime Control Commission	245	26	0	26	52
Department of Justice	836	90	152	(62)	28
PUBLIC SERVICE REGULATION, Department of	605	65	63	2	67
EDUCATION					
Board of Public Education	3	0	0	0	0
Commissioner of Higher Education	21	2	0	2	4
University of Montana	126	14	66	(52)	(38)
Montana State University	692	75	81	(6)	69
Montana Tech	264	28	0	28	56
Western Montana College	15	2	0	2	4
State Library	73	8	0	8	16
Historical Society	9,594	1,036	2,966	(1,930)	(894)
FISH, WILDLIFE, AND PARKS, Department of	6,515	703	156	547	1,250
HEALTH AND ENVIRONMENTAL SCIENCES, Department of	2,645	286	657	(371)	(85)
HIGHWAYS, Department of	2,709	293	711	(418)	(125)
STATE LANDS, Department of	19	2	1,257	(1,255)	(1,253)
LIVESTOCK, Department of	2,123	229	3,438	(3,209)	(2,980)
NATURAL RESOURCES AND CONSERVATION, Department of	4,556	492	1,814	(1,322)	(830)
REVENUE, Department of	33,949	3,666	3,032	634	4,300
ADMINISTRATION, Department of	15,338	1,656	2,516	(860)	796
AGRICULTURE, Department of	238	26	0	26	52
BUSINESS REGULATION, Department of	201	22	75	(53)	(31)
INSTITUTIONS, Department of					
Central Office	91	10	34	(24)	(14)
Boulder River School & Hospital	21	2	1,212	(1,210)	(1,208)
Children's Center	165	18	61	(43)	(25)
Eastmont Training Center	0	0	3	(3)	(3)
Galen State Hospital	9	1	0	1	2
Montana State Prison	9	1	0	1	2
COMMUNITY AFFAIRS, Department of	61	7	0	7	14
LABOR AND INDUSTRY, Department of					
Labor Standards Division	484	52	112	(60)	(8)
Employment Security Division	1,128	122	2,402	(2,280)	(2,158)
Workers' Compensation Division	1,192	129	1,982	(1,853)	(1,724)
MILITARY AFFAIRS, Department of					
Adjutant General	223	24	1,290	(1,266)	(1,242)
PROFESSIONAL & OCCUPATIONAL LICENSING, Dept. of	7,712	833	197	636	1,469
SOCIAL & REHABILITATION SERVICES, Department of	2,208	238	65	173	411
TOTAL	$148,038	$15,986	$34,904	$(18,932)	$(2,932)

DEPARTMENT OF ADMINISTRATION

FIRE AND CASUALTY INSURANCE

COST ALLOCATION
Actual Fiscal Year 1980

	Total Cost	Not Allowable	Allowable
Premiums Paid	$586,286	$ 0	$586,286
Central Administration	13,311	0	13,311
Total	$599,597	$ 0	$599,597

Fire and Casualty Insurance: This is the cost to the state for insurance protection from fire and casualties.

Allowable costs are allocated according to building insurable value.

MONTANA COST ALLOCATION PLAN

FIRE AND CASUALTY INSURANCE

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION INSURABLE VALUE ($000)	AMOUNT	ROLL FORWARD ACTUAL FY 78	ADJUSTMENT	FIXED PER AGREEMENT FY 82
LEGISLATIVE BRANCH					
Legislative Auditor	$ 444	$ 606	$ 3,160	$ (2,554)	$ (1,948)
Legislative Fiscal Analyst	133	182	4,119	(3,937)	(3,755)
Legislative Council	645	880	797	83	963
Environmental Quality Council	46	63	0	63	126
JUDICIAL BRANCH, Judiciary	1,654	2,258	6,913	(4,655)	(2,397)
ELECTED OFFICIALS					
Governor's Office	1,018	1,390	5,756	(4,366)	(2,976)
Secretary of State	440	601	3,344	(2,743)	(2,142)
Commissioner of Campaign Finances	46	63	0	63	126
State Auditor	797	1,088	366	722	1,810
Superintendent of Public Instruction	892	1,218	7,807	(6,589)	(5,371)
JUSTICE, Department of					
Department of Justice	2,747	3,750	6,229	(2,479)	1,271
EDUCATION					
University of Montana	83,215	113,589	86,618	26,971	140,560
Montana State University	110,880	151,352	118,068	33,284	184,636
Montana Tech	14,194	19,375	15,202	4,173	23,548
Eastern Montana College	32,928	44,947	29,755	15,192	60,139
Northern Montana College	18,792	25,651	19,517	6,134	31,785
Western Montana College	13,170	17,977	14,782	3,195	21,172
Agricultural Experiment Station	2,560	3,494	2,523	971	4,465
Cooperative Extension Service	0	0	320	(320)	(320)
School for the Deaf and Blind	3,787	5,169	15,910	(10,741)	(5,572)
Historical Society	3,525	4,812	15,614	(10,802)	(5,990)
FISH, WILDLIFE, AND PARKS, Department of	4,375	5,972	17,633	(11,661)	(5,689)
HEALTH AND ENVIRONMENTAL SCIENCES, Department of	3,115	4,252	14,074	(9,822)	(5,570)
HIGHWAYS, Department of	23,973	32,723	79,007	(46,284)	(13,561)
LIVESTOCK, Department of	668	912	791	121	1,033
NATURAL RESOURCES AND CONSERVATION, Department of	3,124	4,264	11,619	(7,355)	(3,091)
REVENUE, Department of	7,442	10,158	8,620	1,538	11,696
ADMINISTRATION, Department of	6,448	8,802	7,850	952	9,754
AGRICULTURE, Department of	766	1,046	684	362	1,408
INSTITUTIONS, Department of					
Central Office	568	775	0	775	1,550
Boulder River School & Hospital	11,435	15,609	50,288	(34,679)	(19,070)
Children's Center	2,772	3,784	12,593	(8,809)	(5,025)
Center for the Aged	3,212	4,384	14,936	(10,552)	(6,168)
Eastmont Training Center	2,168	2,959	4,022	(1,063)	1,896
Galen State Hospital	9,729	13,280	41,043	(27,763)	(14,483)
Mountain View School	1,686	2,301	7,069	(4,768)	(2,467)
Pine Hills School	5,050	6,893	21,289	(14,396)	(7,503)
Montana State Prison	12,636	17,248	52,059	(34,811)	(17,563)
Swan River Youth Forest Camp	884	1,207	3,704	(2,497)	(1,290)
Veterans' Home	2,644	3,609	11,086	(7,477)	(3,868)
Warm Springs State Hospital	18,985	25,915	91,713	(65,798)	(39,883)
COMMUNITY AFFAIRS, Department of	931	1,271	3,909	(2,638)	(1,367)
LABOR AND INDUSTRY, Department of					
Employment Security Division	5,171	7,058	22,732	(15,674)	(8,616)
MILITARY AFFAIRS, Department of					
Adjutant General	7,420	10,128	30,921	(20,793)	(10,665)
SOCIAL & REHABILITATION SERVICES, Department of	2,015	2,750	9,541	(6,791)	(4,041)
OTHER	10,133	13,832	23,826	(9,994)	3,838
TOTAL	$439,263	$599,597	$897,809	$(298,212)	$301,385

DEPARTMENT OF ADMINISTRATION

COMPREHENSIVE LIABILITY INSURANCE

COST ALLOCATION
Actual Fiscal Year 1980

	Total Cost	Not Allowable	Allowable
Premiums Paid	$1,533,072	$ 0	$1,533,072
Central Administration	13,855	0	13,855
Total	$1,546,927	$ 0	$1,546,927

Comprehensive Liability Insurance Premiums: This is the cost to the state for comprehensive liability insurance.

Premiums are allocated according to premium amounts assigned each agency by the Insurance and Legal Division of the Department of Administration.

COMPREHENSIVE LIABILITY INSURANCE

AGENCIES RECEIVING SERVICE	AMOUNT BILLED	FIXED PER AGREEMENT FY 82
LEGISLATIVE BRANCH		
Legislative Auditor	$ 243	$ 342
Legislative Fiscal Analyst	9	13
Legislative Council	85	120
Senate		
House		
Environmental Quality Council	72	101
Consumer Counsel	8	11
JUDICIAL BRANCH, Judiciary	744	1,047
ELECTED OFFICIALS		
Governor's Office	57	80
Secretary of State	65	92
Commissioner of Campaign Finances	18	25
State Auditor	6	8
Superintendent of Public Instruction	0	0
JUSTICE, Department of		
Crime Control Commission	0	0
Department of Justice	29,376	41,353
PUBLIC SERVICE REGULATION, Department of	0	0
EDUCATION		
Board of Public Education	15	21
Commissioner of Higher Education	115	162
University of Montana	23,250	32,729
Montana State University	25,855	36,397
Montana Tech	5,441	7,659
Eastern Montana College	5,900	8,306
Northern Montana College	1,413	1,989
Western Montana College	0	0
Agricultural Experiment Station	5,625	7,918
Cooperative Extension Service	5,418	7,627
Forestry Conservation Exper Station	0	0
School for the Deaf and Blind	1,599	2,251
Montana Arts Council	27	38
State Library	390	549
Advisory Council for Vocational Education	29	41
Historical Society	532	749
Board of Regents of Higher Education	0	0
FISH, WILDLIFE, AND PARKS, Department of	33,046	46,520
HEALTH AND ENVIRONMENTAL SCIENCES, Department of	16,696	23,503
HIGHWAYS, Department of	589,785	830,252
STATE LANDS, Department of	0	0
LIVESTOCK, Department of	0	0
NATURAL RESOURCES AND CONSERVATION, Department of	148,388	208,889
REVENUE, Department of	9,949	14,005
ADMINISTRATION, Department of	5,170	7,279
AGRICULTURE, Department of	2,536	3,570
BUSINESS REGULATION, Department of	1,100	1,548
INSTITUTIONS, Department of		
Central Office	1,733	2,440
Boulder River School & Hospital	42,869	60,348
Children's Center	0	0
Center for the Aged	9,413	13,251
Eastmont Training Center	2,504	3,525
Galen State Hospital	17,224	24,247
Mountain View School	2,821	3,972
Pine Hills School	3,138	4,417
Montana State Prison	3,354	4,721
Swan River Youth Forest Camp	846	1,191
Veterans' Home	3,687	5,190
Warm Springs State Hospital	84,656	119,172
Board of Pardons	0	0
COMMUNITY AFFAIRS, Department of	412	580
LABOR AND INDUSTRY, Department of		
Labor Standards Division	168	236
Employment Security Division	3,819	5,376
Workers' Compensation Division	307	432
MILITARY AFFAIRS, Department of		
Adjutant General	1,700	2,393
Disaster and Emergency Services	0	0
PROFESSIONAL & OCCUPATIONAL LICENSING, Dept. of	1,720	2,421
SOCIAL & REHABILITATION SERVICES, Department of	5,555	7,821
TOTAL	$1,098,888	$1,546,927

DEPARTMENT OF ADMINISTRATION

CONSULTING SERVICES BUREAU

COST ALLOCATION
Actual Fiscal Year 1980

	Total Cost	Not Allowable	Allowable
Operational	$845,085	$638,776	$206,309
Equipment	240	240	0
Central Administration	12,328	9,360	2,968
Total	$857,653	$648,376	$209,277

The Consulting Services Bureau of the Information Systems Division (formerly Management Systems) provides for the development and maintenance of: efficient, effective, and economical fiscal management and administrative control systems for state government; general statewide operating policies and procedures; and management consulting services for state agencies.

*In Fiscal Year 1980, 61% of the Consulting Services Bureau's work involved general SBAS-related duties; 39% of their work was attributable to specific agencies, as documented by time distribution sheets. The general SBAS-related costs were distributed according to the number of accounting transactions per agency; the remaining costs were allocated to agencies actually receiving service.

General SBAS-related Duties	$127,722	(6,099 Hrs)
Secretary of State Study	13,938	(666 Hrs)
Legislative Council Study	9,334	(446 Hrs)
Supt. of Public Instruction Study	58,283	(2,783 Hrs)
Total	$209,277	(9,994 Hrs)

CONSULTING SERVICES BUREAU

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION TRANSACTIONS	AMOUNT	ROLL FORWARD ACTUAL FY 78	ADJUSTMENT	FIXED PER AGREEMENT FY 82
LEGISLATIVE BRANCH					
Legislative Auditor	2,241	$ 113	$ 139	$ (26)	$ 87
Legislative Fiscal Analyst	1,131	57	72	(15)	42
Legislative Council	5,010	9,586*	392	9,194	18,780
Senate	109	5	7	(2)	3
House	126	6	12	(6)	0
Environmental Quality Council	586	29	56	(27)	2
Consumer Counsel	734	37	58	(21)	16
JUDICIAL BRANCH, Judiciary	7,879	396	692	(296)	100
ELECTED OFFICIALS					
Governor's Office	8,677	436	951	(515)	(79)
Secretary of State	3,795	14,129*	146	13,983	28,112
Commissioner of Campaign Finances	389	20	32	(12)	8
State Auditor	11,100	558	5,511	(4,953)	(4,395)
Superintendent of Public Instruction	64,583	61,529*	5,229	56,300	117,829
JUSTICE, Department of					
Crime Control Commission	11,775	592	690	(98)	494
Department of Justice	42,004	2,110	2,418	(308)	1,802
PUBLIC SERVICE REGULATION, Department of	2,539	128	213	(85)	43
EDUCATION					
Board of Public Education	1,749	88	108	(20)	68
Commissioner of Higher Education	2,579	130	207	(77)	53
University of Montana	566,873	28,490	53,026	(24,536)	3,954
Montana State University	337,669	16,971	18,967	(1,996)	14,975
Montana Tech	27,601	1,387	1,899	(512)	875
Eastern Montana College	104,373	5,243	7,793	(2,550)	2,693
Northern Montana College	32,275	1,622	2,658	(1,036)	586
Western Montana College	14,475	727	893	(166)	561
Agricultural Experiment Station	38,336	1,927	1,842	85	2,012
Cooperative Extension Service	21,692	1,090	701	389	1,479
Forestry Conservation Exper Station	1,067	54	0	54	108
School for the Deaf and Blind	5,830	293	369	(76)	217
Montana Arts Council	4,532	228	154	74	302
State Library	3,618	182	292	(110)	72
Advisory Council for Vocational Education	1,075	54	64	(10)	44
Historical Society	12,002	603	710	(107)	496
Board of Regents of Higher Education	270	14	17	(3)	11
FISH, WILDLIFE, AND PARKS, Department of	153,225	7,701	15,355	(7,654)	47
HEALTH AND ENVIRONMENTAL SCIENCES, Department of	102,219	5,137	4,822	315	5,452
HIGHWAYS, Department of	109,095	5,483	8,270	(2,787)	2,696
STATE LANDS, Department of	11,773	592	803	(211)	381*
LIVESTOCK, Department of	26,633	1,340	1,973	(633)	707
NATURAL RESOURCES AND CONSERVATION, Department of	43,875	2,205	2,802	(597)	1,608
REVENUE, Department of	162,093	8,147	13,030	(4,883)	3,264
ADMINISTRATION, Department of	68,532	3,444	6,743	(3,299)	145
AGRICULTURE, Department of	22,140	1,113	1,041	72	1,185
BUSINESS REGULATION, Department of	7,565	380	599	(219)	161
INSTITUTIONS, Department of					
Central Office	33,066	1,662	3,117	(1,455)	207
Boulder River School & Hospital	24,332	1,223	2,085	(862)	361
Children's Center	63	3	38	(35)	(32)
Center for the Aged	6,357	319	372	(53)	266
Eastmont Training Center	4,553	229	330	(101)	128
Galen State Hospital	13,088	658	1,028	(370)	288
Mountain View School	4,175	210	405	(195)	15
Pine Hills School	7,819	393	605	(212)	181
Montana State Prison	24,122	1,212	1,677	(465)	747
Swan River Youth Forest Camp	3,201	161	211	(50)	111
Veterans' Home	4,971	250	247	3	253
Warm Springs State Hospital	22,719	1,142	2,657	(1,515)	(373)
Board of Pardons	637	32	0	32	64
COMMUNITY AFFAIRS, Department of	33,552	1,686	1,669	17	1,703
LABOR AND INDUSTRY, Department of					
Labor Standards Division	11,914	599	937	(338)	261
Employment Security Division	11,927	599	796	(197)	402
Workers' Compensation Division	21,979	1,105	1,681	(576)	529
MILITARY AFFAIRS, Department of					
Adjutant General	3,825	192	301	(109)	83
Disaster and Emergency Services	3,344	168	217	(49)	119
PROFESSIONAL & OCCUPATIONAL LICENSING, Dept. of	18,456	928	1,420	(492)	436
SOCIAL & REHABILITATION SERVICES, Department of	241,360	12,130	19,996	(7,866)	4,264
TOTAL	2,541,304	$209,277	$201,545	$7,732	$217,009

PERSONNEL DIVISION

COST ALLOCATION
Actual Fiscal Year 1980

	Total Cost	Not Allowable	Allowable
Operational	$1,196,252	$ 366,617	$829,635
Equipment	7,694	7,694	0
Local Assistance and Grants	6,935,298	6,935,298	0
Central Administration	17,578	4,946	12,632
Total	$8,156,822	$7,314,555	$842,267

The Personnel Division exists to implement and administer the provisions of the State Classification and Pay and Public Employees Collective Bargaining Acts. This division is designed to provide state government with a comprehensive program of personnel administration including classification, labor relations, employee relations, pay and benefit administration, training and the promulgation of personnel rules and policies dealing with recruitment, selection, affirmative action, and other personnel-related matters.

Costs are allocated on the basis of full time equivalent (FTE) employees.

MONTANA COST ALLOCATION PLAN

PERSONNEL DIVISION

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION NUMBER OF F.T.E.s	AMOUNT	ROLL FORWARD ACTUAL FY 78	ADJUSTMENT	FIXED PER AGREEMENT FY 82
LEGISLATIVE BRANCH					
Legislative Auditor	50	$ 2,997	$ 2,145	$ 852	$ 3,849
Legislative Fiscal Analyst	13	779	373	406	1,185
Legislative Council	52	3,117	2,332	785	3,902
Senate	0	0	0	0	0
House	0	0	0	0	0
Environmental Quality Council	4	240	280	(40)	200
Consumer Counsel	4	240	186	54	294
JUDICIAL BRANCH, Judiciary	63	3,777	3,217	560	4,337
ELECTED OFFICIALS					
Governor's Office	68	4,077	4,233	(156)	3,921
Secretary of State	28	1,678	1,360	318	1,996
Commissioner of Campaign Finances	4	240	187	53	293
State Auditor	50	2,997	2,331	666	3,663
Superintendent of Public Instruction	165	9,892	8,468	1,424	11,316
JUSTICE, Department of					
Crime Control Commission	32	1,918	2,024	(106)	1,812
Department of Justice	508	30,456	24,906	5,550	36,006
PUBLIC SERVICE REGULATION, Department of	39	2,338	1,819	519	2,857
EDUCATION					
Board of Public Education	7	420	326	94	514
Commissioner of Higher Education	18	1,079	909	170	1,249
University of Montana	868	52,038	42,176	9,862	61,900
Montana State University	1,046	62,710	47,525	15,185	77,895
Montana Tech	175	10,492	7,621	2,871	13,363
Eastern Montana College	301	18,046	14,419	3,627	21,673
Northern Montana College	139	8,333	7,346	987	9,320
Western Montana College	89	5,336	4,443	893	6,229
Agricultural Experiment Station	284	17,026	14,590	2,436	19,462
Cooperative Extension Service	124	7,434	5,491	1,943	9,377
Forestry Conservation Exper Station	11	659	0	659	1,318
School for the Deaf and Blind	96	5,755	4,625	1,130	6,885
Montana Arts Council	4	240	280	(40)	200
State Library	25	1,499	1,228	271	1,770
Advisory Council for Vocational Education	2	120	95	25	145
Historical Society	41	2,458	1,921	537	2,995
Board of Regents of Higher Education	0	0	0	0	0
FISH, WILDLIFE, AND PARKS, Department of	500	29,976	23,461	6,515	36,491
HEALTH AND ENVIRONMENTAL SCIENCES, Department of	302	18,106	14,878	3,228	21,334
HIGHWAYS, Department of	2,306	138,250	103,384	34,866	173,116
STATE LANDS, Department of	63	3,777	3,238	539	4,316
LIVESTOCK, Department of	135	8,094	6,472	1,622	9,716
NATURAL RESOURCES AND CONSERVATION, Department of	386	23,142	23,871	(729)	22,413
REVENUE, Department of	1,048	62,830	66,110	(3,280)	59,550
ADMINISTRATION, Department of	450	26,978	21,499	5,479	32,457
AGRICULTURE, Department of	91	5,456	3,961	1,495	6,951
BUSINESS REGULATION, Department of	54	3,237	2,576	661	3,898
INSTITUTIONS, Department of					
Central Office	191	11,451	11,910	(459)	10,992
Boulder River School & Hospital	488	29,257	27,876	1,381	30,638
Children's Center	2	120	233	(113)	7
Center for the Aged	100	5,995	4,403	1,592	7,587
Eastmont Training Center	92	5,516	1,497	4,019	9,535
Galen State Hospital	278	16,667	12,124	4,543	21,210
Mountain View School	68	4,077	3,445	632	4,709
Pine Hills School	125	7,494	5,704	1,790	9,284
Montana State Prison	269	16,127	14,987	1,140	17,267
Swan River Youth Forest Camp	25	1,499	1,321	178	1,677
Veterans' Home	49	2,938	2,291	647	3,585
Warm Springs State Hospital	535	32,074	33,601	(1,527)	30,547
Board of Pardons	4	240	151	89	329
COMMUNITY AFFAIRS, Department of	127	7,614	6,663	951	8,565
LABOR AND INDUSTRY, Department of					
Labor Standards Division	72	4,317	3,602	715	5,032
Employment Security Division	701	42,026	33,219	8,807	50,833
Workers' Compensation Division	164	9,832	7,601	2,231	12,063
MILITARY AFFAIRS, Department of					
Adjutant General	33	1,978	1,885	93	2,071
Disaster and Emergency Services	18	1,079	932	147	1,226
PROFESSIONAL & OCCUPATIONAL LICENSING, Dept. of	33	1,978	1,591	387	2,365
SOCIAL & REHABILITATION SERVICES, Department of	1,030	61,751	49,513	12,238	73,989
TOTAL	14,049	$842,267	$700,855	$141,412	$983,679

DEPARTMENT OF ADMINISTRATION

PURCHASING DIVISION

COST ALLOCATION
Actual Fiscal Year 1980

	Total Cost	Not Allowable	Allowable
Operational	$476,004	$139,737	$336,267
Equipment	990	990	0
Central Administration	6,849	2,025	4,824
Total	$483,843	$142,752	$341,091

The Purchasing Division provides a centralized operation for obtaining services, supplies, and materials for all state agencies. It advertises and obtains competitive bids from various vendors in order to get the maximum value for each dollar expended.

Costs are allocated on the basis of the number of requisitions processed for an agency.

PURCHASING DIVISION

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION REQUISITIONS	AMOUNT	ROLL FORWARD ACTUAL FY 78	ADJUSTMENT	FIXED PER AGREEMENT FY 82
LEGISLATIVE BRANCH					
Legislative Auditor	31	$ 1,046	$ 437	$ 609	$ 1,655
Legislative Fiscal Analyst	17	574	179	395	969
Legislative Council	24	810	376	434	1,244
Senate	4	135	20	115	250
House	4	135	20	115	250
Environmental Quality Council	6	202	179	23	225
Consumer Counsel	4	135	119	16	151
JUDICIAL BRANCH, Judiciary	25	844	476	368	1,212
ELECTED OFFICIALS					
Governor's Office	38	1,283	1,092	191	1,474
Secretary of State	36	1,215	1,132	83	1,298
Commissioner of Campaign Finances	5	169	139	30	199
State Auditor	67	2,261	993	1,268	3,529
Superintendent of Public Instruction	162	5,468	3,117	2,351	7,819
JUSTICE, Department of					
Crime Control Commission	19	641	477	164	805
Department of Justice	242	8,169	5,520	2,649	10,818
PUBLIC SERVICE REGULATION, Department of	40	1,350	536	814	2,164
EDUCATION					
Board of Public Education	18	608	417	191	799
Commissioner of Higher Education	29	979	338	641	1,620
University of Montana	717	24,202	20,728	3,474	27,676
Montana State University	1,372	46,311	51,959	(5,648)	40,663
Montana Tech	281	9,485	5,559	3,926	13,411
Eastern Montana College	155	5,232	5,579	(347)	4,885
Northern Montana College	279	9,418	5,897	3,521	12,939
Western Montana College	78	2,633	2,462	171	2,804
Agricultural Experiment Station	498	16,810	11,099	5,711	22,521
Cooperative Extension Service	70	2,363	1,430	933	3,296
Forestry Conservation Exper Station	0	0	0	0	0
School for the Deaf and Blind	75	2,532	1,449	1,083	3,615
Montana Arts Council	13	439	99	340	779
State Library	15	506	397	109	615
Advisory Council for Vocational Education	2	68	119	(51)	17
Historical Society	55	1,857	794	1,063	2,920
Board of Regents of Higher Education	0	0	0	0	0
FISH, WILDLIFE, AND PARKS, Department of	539	18,194	11,694	6,500	24,694
HEALTH AND ENVIRONMENTAL SCIENCES, Department of	353	11,915	9,868	2,047	13,962
HIGHWAYS, Department of	1,323	44,657	38,954	5,703	50,360
STATE LANDS, Department of	50	1,688	854	834	2,522
LIVESTOCK, Department of	128	4,321	1,846	2,475	6,796
NATURAL RESOURCES AND CONSERVATION, Department of	389	13,131	7,902	5,229	18,360
REVENUE, Department of	471	15,898	7,386	8,512	24,410
ADMINISTRATION, Department of	410	13,839	6,036	7,803	21,642
AGRICULTURE, Department of	169	5,705	2,482	3,223	8,928
BUSINESS REGULATION, Department of	32	1,080	655	425	1,505
INSTITUTIONS, Department of					
Central Office	66	2,228	3,653	(1,425)	803
Boulder River School & Hospital	141	4,759	2,541	2,218	6,977
Children's Center	0	0	0	0	0
Center for the Aged	65	2,194	1,271	923	3,117
Eastmont Training Center	69	2,329	1,032	1,297	3,626
Galen State Hospital	72	2,430	1,966	464	2,894
Mountain View School	22	743	1,588	(845)	(102)
Pine Hills School	67	2,262	2,740	(478)	1,784
Montana State Prison	177	5,975	5,341	634	6,609
Swan River Youth Forest Camp	52	1,755	1,152	603	2,358
Veterans' Home	39	1,316	1,112	204	1,520
Warm Springs State Hospital	128	4,321	4,626	(305)	4,016
Board of Pardons	0	0	0	0	0
COMMUNITY AFFAIRS, Department of	110	3,713	2,263	1,450	5,163
LABOR AND INDUSTRY, Department of					
Labor Standards Division	27	911	1,390	(479)	432
Employment Security Division	305	10,295	3,097	7,198	17,493
Workers' Compensation Division	51	1,721	1,489	232	1,953
MILITARY AFFAIRS, Department of					
Adjutant General	47	1,586	1,251	335	1,921
Disaster and Emergency Services	9	304	357	(53)	251
PROFESSIONAL & OCCUPATIONAL LICENSING, Dept. of	98	3,308	1,986	1,322	4,630
SOCIAL & REHABILITATION SERVICES, Department of	315	10,633	6,393	4,240	14,873
TOTAL	10,105	$341,091	$256,063	$85,028	$426,119

TREASURY DIVISION

COST ALLOCATION
Actual Fiscal Year 1980

	Total Cost	Not Allowable	Allowable
Operational	$ 184,744	$ 101,479	$ 83,265
Equipment	846	846	0
Other	7,246,548	7,246,548	0
Central Administration	2,739	1,505	1,234
Total	$7,434,877	$7,350,378	$ 84,499

The Treasury Division has responsibility for the custody and accountability of all monies and securities belonging to or held in trust by the State of Montana. In general terms, the Treasury Division provides agencies with banking services at the lowest possible cost. The primary service function, however, is the payment of agencies' warrants.

To determine allowable costs, an analysis was made of the various duties of each employee and the relationship these duties had to agency service.

Costs are allocated on the basis of the number of warrants issued for each agency.

TREASURY DIVISION

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION WARRANTS	AMOUNT	ROLL FORWARD ACTUAL FY 78	ADJUSTMENT	FIXED PER AGREEMENT FY 82
LEGISLATIVE BRANCH					
Legislative Auditor	1,792	$ 107	$ 107	$ 0	$ 107
Legislative Fiscal Analyst	478	29	28	1	30
Legislative Council	2,235	134	159	(25)	109
Senate	11	1	1	0	1
House	13	1	1	0	1
Environmental Quality Council	239	14	23	(9)	5
Consumer Counsel	336	20	23	(3)	17
JUDICIAL BRANCH, Judiciary	3,551	211	208	3	214
ELECTED OFFICIALS					
Governor's Office	3,001	180	287	(107)	73
Secretary of State	1,679	100	89	11	111
Commissioner of Campaign Finances	130	8	13	(5)	3
State Auditor	4,624	277	330	(53)	224
Superintendent of Public Instruction	12,598	754	848	(94)	660
JUSTICE, Department of					
Crime Control Commission	1,820	109	171	(62)	47
Department of Justice	24,102	1,442	1,600	(158)	1,284
PUBLIC SERVICE REGULATION, Department of	2,029	121	138	(17)	104
EDUCATION					
Board of Public Education	594	36	35	1	37
Commissioner of Higher Education	1,061	63	69	(6)	57
University of Montana	23,970	1,434	1,261	173	1,607
Montana State University	47,016	2,813	3,115	(302)	2,511
Montana Tech	13,010	779	730	49	828
Eastern Montana College	30,657	1,834	1,390	444	2,278
Northern Montana College	11,550	691	815	(124)	567
Western Montana College	8,466	507	549	(42)	465
Agricultural Experiment Station	0	0	0	0	0
Cooperative Extension Service	2	0	0	0	0
Forestry Conservation Exper Station	0	0	0	0	0
School for the Deaf and Blind	4,306	258	280	(22)	236
Montana Arts Council	811	49	56	(7)	42
State Library	2,031	122	148	(26)	96
Advisory Council for Vocational Education	248	15	16	(1)	14
Historical Society	3,087	185	149	36	221
Board of Regents of Higher Education	70	4	4	0	4
FISH, WILDLIFE, AND PARKS, Department of	67,212	4,022	3,927	95	4,117
HEALTH AND ENVIRONMENTAL SCIENCES, Department of	18,475	1,106	1,079	27	1,133
HIGHWAYS, Department of	88,578	5,300	5,459	(159)	5,141
STATE LANDS, Department of	3,225	193	192	1	194
LIVESTOCK, Department of	6,644	398	445	(47)	351
NATURAL RESOURCES AND CONSERVATION, Department of	21,891	1,310	1,286	24	1,334
REVENUE, Department of	410,841	24,584	15,358	9,226	33,810
ADMINISTRATION, Department of	165,474	9,901	9,728	173	10,074
AGRICULTURE, Department of	6,891	412	287	125	537
BUSINESS REGULATION, Department of	2,533	152	181	(29)	123
INSTITUTIONS, Department of					
Central Office	11,437	684	910	(226)	458
Boulder River School & Hospital	15,854	949	1,239	(290)	659
Children's Center	0	0	9	(9)	(9)
Center for the Aged	4,046	242	253	(11)	231
Eastmont Training Center	3,066	183	103	80	263
Galen State Hospital	8,305	497	589	(92)	405
Mountain View School	2,739	164	223	(59)	105
Pine Hills School	4,581	274	305	(31)	243
Montana State Prison	9,701	580	743	(163)	417
Swan River Youth Forest Camp	1,426	85	92	(7)	78
Veterans' Home	2,029	121	129	(8)	113
Warm Springs State Hospital	19,128	1,145	1,468	(323)	822
Board of Pardons	109	7	5	2	9
COMMUNITY AFFAIRS, Department of	16,912	1,012	505	507	1,519
LABOR AND INDUSTRY, Department of					
Labor Standards Division	5,073	304	305	(1)	303
Employment Security Division	20,970	1,255	1,468	(213)	1,042
Workers' Compensation Division	41,476	2,482	3,760	(1,278)	1,204
MILITARY AFFAIRS, Department of					
Adjutant General	2,759	165	202	(37)	128
Disaster and Emergency Services	1,435	86	88	(2)	84
PROFESSIONAL & OCCUPATIONAL LICENSING, Dept. of	2,733	164	171	(7)	157
SOCIAL & REHABILITATION SERVICES, Department of	241,044	14,424	12,110	2,314	16,738
TOTAL	1,412,104	$84,499	$75,262	$9,237	$93,736

OFFICE OF THE STATE AUDITOR

COST ALLOCATION
Actual Fiscal Year 1980

	Total Cost	Not Allowable	Allowable
Operational (Including Central Payroll)	$656,486		$656,486
Payroll Service Fee	105,908		105,908
Equipment	9,186	$ 9,186	0
Central Administration[1]	70,224	0	70,224
Total	$841,804	$ 9,186	$832,618

The Office of the State Auditor issues and mails all state warrants, replaces lost or damaged warrants, and stores cashed warrants. Also, the Office of the State Auditor operates the Central Payroll System.

Costs are allocated on the basis of the number of warrants issued for each agency.

[1]The Central Administration Program provides for the administrative functions within the State Auditor's Office. Operating costs of the program are prorated based on operating costs of each program within the Office.

STATE AUDITOR

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION WARRANTS	AMOUNT	ROLL FORWARD ACTUAL FY 78	ADJUSTMENT	FIXED PER AGREEMENT FY 82
LEGISLATIVE BRANCH					
Legislative Auditor	1,792	$ 1,057	$ 706	$ 351	$ 1,408
Legislative Fiscal Analyst	478	282	182	100	382
Legislative Council	2,235	1,318	1,044	274	1,592
Senate	11	6	5	1	7
House	13	8	9	(1)	7
Environmental Quality Council	239	141	152	(11)	130
Consumer Counsel	336	198	154	44	242
JUDICIAL BRANCH, Judiciary	3,551	2,094	1,372	722	2,816
ELECTED OFFICIALS					
Governor's Office	3,001	1,769	1,885	(116)	1,653
Secretary of State	1,679	990	584	406	1,396
Commissioner of Campaign Finances	130	77	84	(7)	70
State Auditor	4,624	2,726	2,172	554	3,280
Superintendent of Public Instruction	12,598	7,428	5,580	1,848	9,276
JUSTICE, Department of					
Crime Control Commission	1,820	1,073	1,126	(53)	1,020
Department of Justice	24,102	14,211	10,531	3,680	17,891
PUBLIC SERVICE REGULATION, Department of	2,029	1,196	909	287	1,483
EDUCATION					
Board of Public Education	594	350	229	121	471
Commissioner of Higher Education	1,061	626	457	169	795
University of Montana	23,970	14,133	8,296	5,837	19,970
Montana State University	47,016	27,722	20,495	7,227	34,949
Montana Tech	13,010	7,672	4,804	2,868	10,540
Eastern Montana College	30,657	18,076	9,147	8,929	27,005
Northern Montana College	11,550	6,810	5,364	1,446	8,256
Western Montana College	8,466	4,992	3,614	1,378	6,370
Agricultural Experiment Station	0	0	0	0	0
Cooperative Extension Service	2	1	0	1	2
Forestry Conservation Exper Station	0	0	0	0	0
School for the Deaf and Blind	4,306	2,539	1,846	693	3,232
Montana Arts Council	811	478	366	112	590
State Library	2,031	1,198	971	227	1,425
Advisory Council for Vocational Education	248	146	104	42	188
Historical Society	3,087	1,820	983	837	2,657
Board of Regents of Higher Education	70	41	24	17	58
FISH, WILDLIFE, AND PARKS, Department of	67,212	39,630	25,839	13,791	53,421
HEALTH AND ENVIRONMENTAL SCIENCES, Department of	18,475	10,893	7,102	3,791	14,684
HIGHWAYS, Department of	88,578	52,228	35,922	16,306	68,534
STATE LANDS, Department of	3,225	1,902	1,264	638	2,540
LIVESTOCK, Department of	6,644	3,917	2,926	991	4,908
NATURAL RESOURCES AND CONSERVATION, Department of	21,891	12,908	8,460	4,448	17,356
REVENUE, Department of	410,841	242,244	101,059	141,185	383,429
ADMINISTRATION, Department of	165,474	97,568	64,012	33,556	131,124
AGRICULTURE, Department of	6,891	4,063	1,886	2,177	6,240
BUSINESS REGULATION, Department of	2,533	1,494	1,189	305	1,799
INSTITUTIONS, Department of					
Central Office	11,437	6,744	5,988	756	7,500
Boulder River School & Hospital	15,854	9,348	8,152	1,196	10,544
Children's Center	0	0	59	(59)	(59)
Center for the Aged	4,046	2,386	1,667	719	3,105
Eastmont Training Center	3,066	1,808	677	1,131	2,939
Galen State Hospital	8,305	4,897	3,879	1,018	5,915
Mountain View School	2,739	1,615	1,468	147	1,762
Pine Hills School	4,581	2,701	2,006	695	3,396
Montana State Prison	9,701	5,720	4,888	832	6,552
Swan River Youth Forest Camp	1,426	841	608	233	1,074
Veterans' Home	2,029	1,196	847	349	1,545
Warm Springs State Hospital	19,128	11,278	9,657	1,621	12,899
Board of Pardons	109	64	35	29	93
COMMUNITY AFFAIRS, Department of	16,912	9,972	3,326	6,646	16,618
LABOR AND INDUSTRY, Department of					
Labor Standards Division	5,073	2,991	2,009	982	3,973
Employment Security Division	20,970	12,365	9,657	2,708	15,073
Workers' Compensation Division	41,476	24,455	24,744	(289)	24,166
MILITARY AFFAIRS, Department of					
Adjutant General	2,759	1,627	1,327	300	1,927
Disaster and Emergency Services	1,435	846	581	265	1,111
PROFESSIONAL & OCCUPATIONAL LICENSING, Dept. of	2,733	1,611	1,123	488	2,099
SOCIAL & REHABILITATION SERVICES, Department of	241,044	142,128	79,688	62,440	204,568
TOTAL	1,412,104	$832,618	$495,240	$337,378	$1,169,996

OFFICE OF BUDGET AND PROGRAM PLANNING

BUDGET AND PROGRAM PLANNING

COST ALLOCATION
Actual Fiscal Year 1980

	Total Cost	Not Allowable	Allowable
Operational	$672,166	$433,200	$238,966
Equipment	2,660	2,660	0
Grants	20,757	20,757	0
Total	$695,583	$456,617[1]	$238,966

The Office of Budget and Program Planning assists the Governor in the planning, preparation, and administration of the state budget; the development and evaluation of alternative program plans for the provision of state government services; and the examination and improvement of methods of providing services to the citizens of the State of Montana. OBPP reviews the total organizational structure of the Executive Branch, makes recommendations on the transfer of functions between departments or the elimination of unnecessary functions, and formulates and monitors policies in areas of management concern. The Office also provides centralized services support for all programs of the Governor's Office, prepares and monitors estimates of revenues, houses the State Clearinghouse provided for in the Office of Management and Budget Circular A-95, establishes guidelines and priorities for data processing services and approves the procurement of data processing equipment for Montana state government.

Allowable costs were determined by the amount of Budget Office time (40%) spent on assisting agencies in preparing and presenting budget requests.

Costs are allocated on the basis of actual agency operating budgets for personal services, operational costs, and equipment.

[1]Non-allowable funds consist of federal funds expended, agency indirect costs, State Clearinghouse costs, and 60% of the remaining operating expenses.

BUDGET AND PROGRAM PLANNING

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION COST (MILLIONS)	AMOUNT	ROLL FORWARD ACTUAL FY 78	ADJUSTMENT	FIXED PER AGREEMENT FY 82
LEGISLATIVE BRANCH					
Legislative Auditor	$ 1.4	$ 571	$ 374	$ 197	$ 768
Legislative Fiscal Analyst	.4	163	88	75	238
Legislative Council	1.9	775	542	233	1,008
Senate	0.0	0	8	(8)	(8)
House	.1	41	16	25	66
Environmental Quality Council	.1	41	48	(7)	34
Consumer Counsel	.3	122	131	(9)	113
JUDICIAL BRANCH, Judiciary	2.5	1,020	876	144	1,164
ELECTED OFFICIALS					
Governor's Office	2.2	898	1,083	(185)	713
Secretary of State	.6	245	187	58	303
Commissioner of Campaign Finances	0.1	41	32	9	50
State Auditor	1.5	612	422	190	802
Superintendent of Public Instruction	4.7	1,917	1,673	244	2,161
JUSTICE, Department of					
Crime Control Commission	.7	285	343	(58)	227
Department of Justice	12.8	5,222	4,174	1,048	6,270
PUBLIC SERVICE REGULATION, Department of	1.0	408	331	77	485
EDUCATION					
Board of Public Education	.2	82	80	2	84
Commissioner of Higher Education	.7	285	231	54	339
University of Montana	46.1	18,809	16,407	2,402	21,211
Montana State University	60.9	24,847	19,757	5,090	29,937
Montana Tech	7.9	3,223	2,454	769	3,992
Eastern Montana College	14.6	5,957	5,003	954	6,911
Northern Montana College	6.5	2,652	1,980	672	3,324
Western Montana College	3.6	1,469	1,147	322	1,791
Agricultural Experiment Station	6.5	2,652	2,231	421	3,073
Cooperative Extension Service	3.8	1,550	1,247	303	1,853
Forestry Conservation Exper Station	.3	122	0	122	244
School for the Deaf and Blind	1.7	694	609	85	779
Montana Arts Council	.3	122	40	82	204
State Library	.6	245	231	14	259
Advisory Council for Vocational Education	.1	41	28	13	54
Historical Society	1.2	490	366	124	614
Board of Regents of Higher Education	0.0	0	0	0	0
FISH, WILDLIFE, AND PARKS, Department of	13.7	5,590	4,477	1,113	6,703
HEALTH AND ENVIRONMENTAL SCIENCES, Department of	12.9	5,263	4,234	1,029	6,292
HIGHWAYS, Department of	198.8	81,111	57,259	23,852	104,963
STATE LANDS, Department of	1.7	694	550	144	838
LIVESTOCK, Department of	3.1	1,265	1,024	241	1,506
NATURAL RESOURCES AND CONSERVATION, Department of	12.7	5,182	3,955	1,227	6,409
REVENUE, Department of	45.8	18,686	18,207	479	19,165
ADMINISTRATION, Department of	18.0	7,344	6,046	1,298	8,642
AGRICULTURE, Department of	2.6	1,061	629	432	1,493
BUSINESS REGULATION, Department of	1.2	490	426	64	554
INSTITUTIONS, Department of					
Central Office	4.5	1,836	1,800	36	1,872
Boulder River School & Hospital	8.3	3,386	3,294	92	3,478
Children's Center	.1	41	40	1	42
Center for the Aged	1.6	653	526	127	780
Eastmont Training Center	1.3	530	187	343	873
Galen State Hospital	4.8	1,958	1,625	333	2,291
Mountain View School	1.2	490	458	32	522
Pine Hills School	2.2	898	801	97	995
Montana State Prison	7.9	3,223	2,864	359	3,582
Swan River Youth Forest Camp	.7	286	219	67	353
Veterans' Home	.9	367	295	72	439
Warm Springs State Hospital	10.5	4,284	4,286	(2)	4,282
Board of Pardons	.1	41	28	13	54
COMMUNITY AFFAIRS, Department of	4.4	1,795	1,450	345	2,140
LABOR AND INDUSTRY, Department of					
Labor Standards Division	2.0	816	625	191	1,007
Employment Security Division	12.7	5,182	4,457	725	5,907
Workers' Compensation Division	3.9	1,591	1,283	308	1,899
MILITARY AFFAIRS, Department of					
Adjutant General	1.0	408	355	53	461
Disaster and Emergency Services	.4	163	143	20	183
PROFESSIONAL & OCCUPATIONAL LICENSING, Dept. of	1.0	408	319	89	497
SOCIAL & REHABILITATION SERVICES, Department of	20.4	8,323	6,959	1,364	9,687
TOTAL	585.7	$238,966	$190,960	$48,006	$286,972

OFFICE OF BUDGET AND PROGRAM PLANNING

STATE CLEARINGHOUSE

COST ALLOCATION
Actual Fiscal Year 1980

	Total Cost	Not Allowable	Allowable
Operational	$ 24,339	$ 14,652	$ 9,687
Equipment	82	82	0
Total	$ 24,421	$ 14,734	$ 9,687

The State Clearinghouse of the Office of Budget and Program Planning is responsible for fulfilling the requirements of Office of Management and Budget Circular A-95 and the state's Federal Assistance Management Act.

Costs are allocated on the basis of the number of project applications originating in each agency.

MONTANA COST ALLOCATION PLAN

STATE CLEARINGHOUSE

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION APPLICATIONS	AMOUNT	ROLL FORWARD ACTUAL FY 78	ADJUSTMENT	FIXED PER AGREEMENT FY 82
LEGISLATIVE BRANCH					
Consumer Counsel	1	$ 46	$ 0	$ 46	$ 92
ELECTED OFFICIALS					
Governor's Office	3	138	266	(128)	10
JUSTICE, Department of					
Crime Control Commission	4	185	228	(43)	142
EDUCATION					
Board of Public Education	1	46	0	46	92
Commissioner of Higher Education	2	92	38	54	146
University of Montana	10	461	38	423	884
Montana State University	1	46	76	(30)	16
Northern Montana College	0	0	38	(38)	(38)
Montana Arts Council	1	46	38	8	54
State Library	2	92	76	16	108
Historical Society	4	185	38	147	332
FISH, WILDLIFE, AND PARKS, Department of	14	646	493	153	799
HEALTH AND ENVIRONMENTAL SCIENCES, Department of	31	1,430	759	671	2,101
HIGHWAYS, Department of	5	231	5,237	(5,006)	(4,775)
STATE LANDS, Department of	10	461	0	461	922
NATURAL RESOURCES AND CONSERVATION, Department of	25	1,153	417	736	1,889
AGRICULTURE, Department of	3	138	76	62	200
INSTITUTIONS, Department of					
Central Office	6	277	304	(27)	250
Boulder River School & Hospital	1	46	0	46	92
COMMUNITY AFFAIRS, Department of	18	831	607	224	1,055
LABOR AND INDUSTRY, Department of					
Labor Standards Division	8	369	0	369	738
Employment Security Division	2	92	645	(553)	(461)
Workers' Compensation Division	0	0	38	(38)	(38)
SOCIAL & REHABILITATION SERVICES, Department of	58	2,676	1,252	1,424	4,100
TOTAL	210	$9,687	$10,664	$ (977)	$8,710

RESEARCH PROGRAM

COST ALLOCATION
Actual Fiscal Year 1980

	Total Cost	Not Allowable	Allowable
Operational	$549,225	$ 56,468	$492,757
Equipment	8,126	8,126	0
Total	$557,351	$ 64,594	$492,757

The Administration Program provides academic planning and curriculum review; makes budgetary recommendations and provides for budgetary review; performs facilities planning and makes recommendations; sets policies and procedures relating to labor negotiations and maintains and provides legal services for the Montana University System.

Allowable costs for federal projects not relating to research consist of those items directly attributable to the administration of the University System. One quarter of the Commissioner's salary and one half of the salary of the Community College Coordinator are reflected as not allowable.

It has been determined that $126,146 of the Commissioner's Office costs benefit research activities, and $366,611 benefit non-research activities. The research allocation is shown in the summary table; the University non-research allocation table on page 31 of this plan represents the total allowable costs associated with University non-research activity.

Costs are allocated on the basis of operating cost of each unit.

MONTANA COST ALLOCATION PLAN

COMMISSIONER OF HIGHER EDUCATION

AGENCIES RECEIVING SERVICE	COST DISTRIBUTION COST (MILLIONS)	AMOUNT	ROLL FORWARD ACTUAL FY 78	ADJUSTMENT	FIXED PER AGREEMENT FY 82*
EDUCATION					
University of Montana	$ 45.3	$159,101	$148,489	$10,612	$169,713
Montana State University	51.6	181,228	157,612	23,616	204,844
Montana Tech	8.3	29,151	20,186	8,965	38,116
Eastern Montana College	15.4	54,087	51,508	2,579	56,666
Northern Montana College	5.5	19,317	22,701	(3,384)	15,933
Western Montana College	3.6	12,644	14,008	(1,364)	11,280
Agricultural Experiment Station	6.5	22,829	41,379	(18,550)	4,279
Cooperative Extension Service	3.8	13,346	22,485	(9,139)	4,207
Forestry Conservation Exper Station	.3	1,054	0	1,054	2,108
TOTAL	$140.3	$492,757	$478,368	$14,389	$507,146

* The total allocation is segregated into research and non-research allocations as follows:

	RESEARCH	NON-RESEARCH	TOTAL
University of Montana	$ 32,385	$137,328	$169,713
Montana State University	50,576	154,268	204,844
Montana Tech	10,299	27,817	38,116
Eastern Montana College	5,357	51,309	56,666
Northern Montana College	0	15,933	15,933
Western Montana College	0	11,280	11,280
Agricultural Experiment Station	31,028	(26,749)	4,279
Cooperative Extension Service	0	4,207	4,207
Forestry Conservation Exper Station	0	2,108	2,108
TOTAL	$129,645	$377,501	$507,146

SUMMARY

AGENCIES RECEIVING SERVICE	ACCOUNTING	RECORDS MANAGEMENT	INSURANCE FIRE & CASUALTY	INSURANCE COMP LIABILITY	CONSULTING SERVICES
LEGISLATIVE BRANCH					
Legislative Auditor	$ 1,107	$ 14	$ (1,948)	$ 342	$ 87
Legislative Fiscal Analyst	554	8	(3,755)	13	42
Legislative Council	2,215	8	963	120	18,780
Senate	51	0	0	0	3
House	48	0	0	0	0
Environmental Quality Council	227	0	126	101	2
Consumer Counsel	323	0	0	11	16
JUDICIAL BRANCH, Judiciary	3,248	3,012	(2,397)	1,047	100
ELECTED OFFICIALS					
Governor's Office	2,989	3	(2,976)	80	(79)
Secretary of State	2,150	8	(2,142)	92	28,112
Commissioner of Campaign Finances	170	0	126	25	8
State Auditor	(9,574)	(936)	1,810	8	(4,395)
Superintendent of Public Instruction	28,018	(1,023)	(5,371)	0	117,829
JUSTICE, Department of					
Crime Control Commission	5,930	52	0	0	494
Department of Justice	21,289	28	1,271	41,353	1,802
PUBLIC SERVICE REGULATION, Department of	1,078	67	0	0	43
EDUCATION					
Board of Public Education	863	0	0	21	68
Commissioner of Higher Education	1,125	4	0	162	53
University of Montana	223,678	(38)	140,560	32,729	3,954
Montana State University	172,606	69	184,636	36,397	14,975
Montana Tech	12,989	56	23,548	7,659	875
Eastern Montana College	47,330	0	60,139	8,306	2,693
Northern Montana College	13,862	0	31,785	1,989	586
Western Montana College	7,148	4	21,172	0	561
Agricultural Experiment Station	20,570	0	4,465	7,918	2,012
Cooperative Extension Service	12,704	0	(320)	7,627	1,479
Forestry Conservation Exper Station	732	0	0	0	108
School for the Deaf and Blind	2,850	0	(5,572)	2,251	217
Montana Arts Council	2,629	0	0	38	302
State Library	1,572	16	0	549	72
Advisory Council for Vocational Education	538	0	0	41	44
Historical Society	6,023	(894)	(5,990)	749	496
Board of Regents of Higher Education	130	0	0	0	11
FISH, WILDLIFE, AND PARKS, Department of	57,272	1,250	(5,689)	46,520	47
HEALTH AND ENVIRONMENTAL SCIENCES, Department of	55,122	(85)	(5,570)	23,503	5,452
HIGHWAYS, Department of	49,084	(125)	(13,561)	830,252	2,696
STATE LANDS, Department of	5,575	(1,253)	0	0	381
LIVESTOCK, Department of	12,127	(2,980)	1,033	0	707
NATURAL RESOURCES AND CONSERVATION, Department of	21,374	(830)	(3,091)	208,889	1,608
REVENUE, Department of	70,614	4,300	11,696	14,005	3,264
ADMINISTRATION, Department of	26,039	796	9,754	7,279	145
AGRICULTURE, Department of	11,950	52	1,408	3,570	1,185
BUSINESS REGULATION, Department of	3,322	(31)	0	1,548	161
INSTITUTIONS, Department of					
Central Office	12,975	(14)	1,550	2,440	207
Boulder River School & Hospital	10,196	(1,208)	(19,070)	60,348	361
Children's Center	(74)	(25)	(5,025)	0	(32)
Center for the Aged	3,202	0	(6,168)	13,251	266
Eastmont Training Center	2,097	(3)	1,896	3,525	128
Galen State Hospital	5,776	2	(14,483)	24,247	288
Mountain View School	1,603	0	(2,467)	3,972	15
Pine Hills School	3,480	0	(7,503)	4,417	181
Montana State Prison	11,324	2	(17,563)	4,721	747
Swan River Youth Forest Camp	1,538	0	(1,290)	1,191	111
Veterans' Home	2,642	0	(3,868)	5,190	253
Warm Springs State Hospital	7,306	0	(39,883)	119,172	(373)
Board of Pardons	438	0	0	0	64
COMMUNITY AFFAIRS, Department of	17,824	14	(1,367)	580	1,703
LABOR AND INDUSTRY, Department of					
Labor Standards Division	5,255	(8)	0	236	261
Employment Security Division	5,706	(2,158)	(8,616)	5,376	402
Workers' Compensation Division	9,842	(1,724)	0	432	529
MILITARY AFFAIRS, Department of					
Adjutant General	1,685	(1,242)	(10,665)	2,393	83
Disaster and Emergency Services	1,619	0	0	0	119
PROFESSIONAL & OCCUPATIONAL LICENSING, Dept. of	8,237	1,469	0	2,421	436
SOCIAL & REHABILITATION SERVICES, Department of	103,289	411	(4,041)	7,821	4,264
OTHER	0	0	3,838	0	0
TOTAL	$1,115,611	$(2,932)	$301,385	$1,546,927	$217,009

PERSONNEL DIVISION	PURCHASING DIVISION	TREASURY DIVISION	STATE AUDITOR	BUDGET & PROGRAM PLANNING	STATE CLEARING-HOUSE	COMM HIGHER ED RESEARCH	TOTAL
$ 3,849	$ 1,655	$ 107	$ 1,408	$ 768	$ 0	$ 0	$ 7,389
1,185	969	30	382	238	0	0	(334)
3,902	1,244	109	1,592	1,008	0	0	29,941
0	250	1	7	(8)	0	0	304
0	250	1	7	66	0	0	372
200	225	5	130	34	0	0	1,050
294	151	17	242	113	92	0	1,259
4,337	1,212	214	2,816	1,164	0	0	14,753
3,921	1,474	73	1,653	713	10	0	7,861
1,996	1,298	111	1,396	303	0	0	33,324
293	199	3	70	50	0	0	944
3,663	3,529	224	3,280	802	0	0	(1,589)
11,316	7,819	660	9,276	2,161	0	0	170,685
1,812	805	47	1,020	227	142	0	10,529
36,006	10,818	1,284	17,891	6,270	0	0	138,012
2,857	2,164	104	1,483	485	0	0	8,281
514	799	37	471	84	92	0	2,949
1,249	1,620	57	795	339	146	0	5,550
61,900	27,676	1,607	19,970	21,211	884	32,385	566,516
77,895	40,663	2,511	34,949	29,937	16	50,576	645,230
13,363	13,411	828	10,540	3,992	0	10,299	97,560
21,673	4,885	2,278	27,005	6,911	0	5,357	186,577
9,320	12,939	567	8,256	3,324	(38)	0	82,590
6,229	2,804	465	6,370	1,791	0	0	46,544
19,462	22,521	0	0	3,073	0	31,028	111,049
9,377	3,296	0	2	1,853	0	0	36,018
1,318	0	0	0	244	0	0	2,402
6,885	3,615	236	3,232	779	0	0	14,493
200	779	42	590	204	54	0	4,838
1,770	615	96	1,425	259	108	0	6,482
145	17	14	188	54	0	0	1,041
2,995	2,920	221	2,657	614	332	0	10,123
0	0	4	58	0	0	0	203
36,491	24,694	4,117	53,421	6,703	799	0	225,625
21,334	13,962	1,133	14,684	6,292	2,101	0	137,928
173,116	50,360	5,141	68,534	104,963	(4,775)	0	1,265,685
4,316	2,522	194	2,540	838	922	0	16,035
9,716	6,796	351	4,908	1,506	0	0	34,164
22,413	18,360	1,334	17,356	6,409	1,889	0	295,711
59,550	24,410	33,810	383,429	19,165	0	0	624,243
32,457	21,642	10,074	131,124	8,642	0	0	247,952
6,951	8,928	537	6,240	1,493	200	0	42,514
3,898	1,505	123	1,799	554	0	0	12,879
10,992	803	458	7,500	1,872	250	0	39,033
30,638	6,977	659	10,544	3,478	92	0	103,015
7	0	(9)	(59)	42	0	0	(5,175)
7,587	3,117	231	3,105	780	0	0	25,371
9,535	3,626	263	2,939	873	0	0	24,879
21,210	2,894	405	5,915	2,291	0	0	48,545
4,709	(102)	105	1,762	522	0	0	10,119
9,284	1,784	243	3,396	995	0	0	16,277
17,267	6,609	417	6,552	3,582	0	0	33,658
1,677	2,358	78	1,074	353	0	0	7,090
3,585	1,520	113	1,545	439	0	0	11,419
30,547	4,016	822	12,899	4,282	0	0	138,788
329	0	9	93	54	0	0	987
8,565	5,163	1,519	16,618	2,140	1,055	0	53,814
5,032	432	303	3,973	1,007	738	0	17,229
50,833	17,493	1,042	15,073	5,907	(461)	0	90,597
12,063	1,953	1,204	24,166	1,899	(38)	0	50,326
2,071	1,921	128	1,927	461	0	0	(1,238)
1,226	251	84	1,111	183	0	0	4,593
2,365	4,630	157	2,099	497	0	0	22,311
73,989	14,873	16,738	204,568	9,687	4,100	0	435,699
0	0	0	0	0	0	0	3,838
$983,679	$426,119	$93,736	$1,169,996	$286,972	$8,710	$129,645	$6,276,857

UNIVERSITY SUMMARY - NON-RESEARCH

University Unit	Total From Summary Table	Commissioners Office Research Alloc.	Comm. Office Non-Research Allocation	Total SWCAP Non-Research Allocation
University of Montana	$ 566,516	$ (32,385)	$ 137,328	$ 671,459
Mont. State University	645,230	(50,576)	154,268	748,922
Montana Tech	97,560	(10,299)	27,817	115,078
Eastern Montana College	186,577	(5,357)	51,309	232,529
Northern Montana College	82,590	0	15,933	98,523
Western Montana College	46,544	0	11,280	57,824
Ag. Experiment Station	111,049	(31,028)	(26,749)	53,272
Coop. Extension Service	36,018	0	4,207	40,225
Forestry and Conservation	2,402	0	2,108	4,510
Totals	$1,774,486	$(129,645)	$377,501	$2,022,342

STATEWIDE COST ALLOCATION PLAN

APPENDIX

STATE CENTRALIZED SERVICES BILLED DIRECTLY TO AGENCIES

DEPARTMENT OF ADMINISTRATION - Data Processing

The Computer Services Division and the Information Systems Division of the Department of Administration satisfy the data processing needs of most state agencies on a centralized basis.

A cost accounting system has been developed over the past several years to provide funding for the program by charging for services performed. There are four cost centers used for determining the amount chargeable to agencies for services:

1. Personal Services: Services performed by an employee in which no equipment is required, e.g. programming, systems analysis, clerical, etc. Rates are determined from direct salary costs and indirect overhead costs.
2. Processing Services: Services performed by an employee on which data processing equipment is used, e.g. keypunching, computer processing, etc. Rates are determined from direct salary costs, indirect overhead costs, equipment costs, and supply costs.
3. Supplies: Data processing cards, continuous forms, computer ribbons, magnetic tape, etc., which are used directly to produce data for a user are charged to the user on the basis of direct cost plus indirect overhead costs.
4. Equipment: Charged directly to the user when it is installed for their use only.

Because interest costs are non-allowable, an adjustment to total data processing costs must be calculated prior to determining the indirect cost rate. Data processing charges in FY 1982 must be reduced for indirect cost recovery purposes as follows: data entry - .4%; computer processing - 1.4%; disk storage - 2.46%.

DEPARTMENT OF ADMINISTRATION - Building and Grounds

The General Services Division of the Department of Administration provides building and grounds services to various state agencies who occupy state-owned buildings. These services include utilities, janitorial services, security services, building and grounds maintenance, and other related services. The amount charged each agency is based on square feet of space provided. This charge is uniform for all state agencies using the service and is set by legislative appropriation. The division also charges separate amounts for air conditioning and amortization. The 2% building use allowance is not billed and must be added to the square footage rate. This use allowance varies from building to building as shown under Attachment A.

DEPARTMENT OF ADMINISTRATION - Publications and Graphics

The Department of Administration provides graphic and publication services on a cost recovery basis. This division performs those functions previously handled through the General Services Division's Reproduction Bureau. These services include duplicating, quick copy services, and photocopy services. In addition to these previous functions, the Publications and Graphics Division performs new services for state agencies: graphic arts, commercial arts, typography, forms design and supply, publication planning, and printer coordination. A cost accounting system is being developed that will incorporate an annual rate

adjustment for over- and under-recovery of program costs, and will be implemented in Fiscal Year 1981.

DEPARTMENT OF ADMINISTRATION - Interagency Mail Service

The Department of Administration provides mail services to state agencies. The U. S. Postal Service pays the Department for handling incoming and outgoing postage mail, and the Department bills agencies for delivery of "deadhead" mail between agencies on the basis of time/motion studies based on volume of mail, handling time, and miles traveled.

DEPARTMENT OF ADMINISTRATION - Telephone Usage

The Department of Administration has centralized the communications function for state government. Agency telephone billings are based on that agency's actual usage. Administrative costs are prorated based on time units of utilization. Rates for the Network (STS) System are adjusted frequently to reflect actual cost.

DEPARTMENT OF ADMINISTRATION - Records Management

Records Management was established for the purpose of management, storage, and retrieval of state agency records. The cost of operating this program is assumed, in part, by a General Fund appropriation and partly from direct charges for microfilm processing and storage of state records. Microfilming costs are based on actual costs of each requested job. Records storage is based on a cubic foot charge per month.

DEPARTMENT OF ADMINISTRATION - Merit System Council

The Merit System Council was established in Montana to provide personnel assistance to the Department of Health, Social and Rehabilitation Services, Labor (Employment Security Division and the Division of Workers' Compensation), and Institutions (Adaptive Services Division).

Each of the participating agencies contribute funds for the operation of the Merit System Council based on the respective number of employees included under the System's program.

DEPARTMENT OF ADMINISTRATION - Public Employees' Retirement System

The Public Employees' Retirement System (PERS) was created for the purpose of providing a system whereby employees who become superannuated or incapacitated may, without hardship or prejudice, be replaced by more capable employees, and to that end, provide a retirement system consisting of retirement compensation and death benefits. Each agency within the state is required to pay into the system an amount equal to 6.2% of each employee's gross salary.

PERS also administers specialized retirement programs for Game Wardens (7%), Judges (6%), Highway Patrol (16%), and Volunteer Firemen of unincorporated areas. Each agency benefiting from these programs is also billed directly for participation.

DEPARTMENT OF ADMINISTRATION - Teachers' Retirement System

The Teachers' Retirement System was established to provide adequate retirement, disability, and survivor benefits to teachers within the State of Montana.

An employer's contribution to this program is 6.312% of the employee's gross income.

DEPARTMENT OF ADMINISTRATION - Surplus Property

The Surplus Property Bureau provides for a centralized statewide distribution of primarily federal surplus property to eligible public and non-profit participants. The bureau operates under a plan approved by the Federal General Services Administration. Prices established for surplus property are determined in accordance with the approved operating plan.

DEPARTMENT OF ADMINISTRATION - Automobile Insurance

The Insurance and Legal Division coordinates the payment of premiums for automobile insurance. Agencies are billed according to rates established by the applicable commercial insurance company. Each automobile is assigned a commercial vehicle fleet rating. The commercial company is selected through a bidding process.

DEPARTMENT OF HIGHWAYS - State Motor Pool

The State Motor Pool maintains an adequate fleet of state-owned vehicles of various types in order to satisfy the transportation requirements of state agencies located in Helena. Vehicles are maintained in the best possible condition and billed at various rates determined by the type of vehicle used.

DEPARTMENT OF COMMUNITY AFFAIRS - Aeronautics Division

The Aeronautics Division provides air transportation for state officials, using the state-owned and/or private rental planes on an availability basis.

The cost for this service is charged directly to the using agencies. To arrive at the amount which is to be charged for the use of their planes, the Division determines their rates based on three factors: cost per hour for use of the plane, pilots' costs, and per diem cost for the pilot. The cost per hour varies depending upon the type of aircraft being used.

DEPARTMENT OF LABOR - Division of Workers' Compensation

The Division of Workers' Compensation is responsible for the enforcement of Montana's Workers' Compensation Act which includes industrial safety, rehabilitation of injured workers, and compensation for injured and disabled workers. Direct billing rates on various categories of employees vary according to experience ratings.

OFFICE OF THE LEGISLATIVE AUDITOR

The Office of the Legislative Auditor is charged with performing financial audits of selected state agencies. Agencies partially or totally funded by federal funds are, based upon a percentage of completion of an audit contracted or conducted by the Legislative Auditor, billed for reimbursement for the costs of audit associated with the federal funds. Costs are reported using actual hourly costs for each audit.

OFFICE OF THE ATTORNEY GENERAL

The Office of the Attorney General maintains an agency legal services program which provides a pool of attorneys from which state agencies may obtain legal services on a cost reimbursable basis.

Agencies are billed based upon actual hours worked. The billing rate is consistently applied to all client agencies and is reviewed periodically and adjusted as necessary to insure that the billing rate approximates actual costs. Costs included are salaries and operating expenses applicable personnel within the Office of the Attorney General.

ATTACHMENT A

BUILDING USE ALLOWANCE

State Capitol	.3440 per sq. ft.
Sam Mitchell	.5384 per sq. ft.
Livestock	.1046 per sq. ft.
Dept. of Health	.1288 per sq. ft.
Heating Plant	.7014 per sq. ft.
Capitol Annex (IHB)	.1147 per sq. ft.
Cogswell	.2978 per sq. ft.
Historical Society	.3089 per sq. ft.
Fish and Game	.5503 per sq. ft.